

Form F-66 (IA-2) (6-30-2015)					
STATE OF IOWA  2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015  CITY OF Decorah, IOWA DUE: December 1, 2015		16209600300000 CITY OF DECORAH 400 CLAIBORNE DR DECORAH IA 52101  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	4,118,210		4,118,210	4,082,271	
Less: Uncollected property taxes-levy year	0		0		
Net current property taxes	4,118,210		4,118,210	4,082,271	
Delinquent property taxes	0		0		
TIF revenues	244,337		244,337	244,337	
Other city taxes	1,365,196	0	1,365,196	1,240,642	
Licenses and permits	34,443	0	34,443	27,880	
Use of money and property	34,182	553	34,735	40,562	
Intergovernmental	1,547,666	39,013	1,586,679	1,622,877	
Charges for fees and service	528,238	1,529,734	2,057,972	2,211,794	
Special assessments	0	2,732	2,732	1,424	
Miscellaneous	338,111	41,601	379,712	345,970	
Other financing sources	1,727,183	3,766,416	5,493,599	5,102,735	
Total revenues and other sources	9,937,566	5,380,049	15,317,615	14,920,492	
Expenditures and Other Financing Uses					
Public safety	2,494,921	0	2,494,921	2,589,737	
Public works	1,795,244	0	1,795,244	2,249,030	
Health and social services	31,138	0	31,138	31,139	
Culture and recreation	1,753,157	0	1,753,157	1,947,520	
Community and economic development	214,805	0	214,805	225,388	
General government	584,265	0	584,265	622,098	
Debt service	1,136,976	0	1,136,976	1,138,126	
Capital projects	175,919	0	175,919	1,289,600	
Total governmental activities expenditures	8,186,425	0	8,186,425	10,092,638	
Business type activities	0	3,667,654	3,667,654	5,030,371	
Total ALL expenditures	8,186,425	3,667,654	11,854,079	15,123,009	
Other financing uses, including transfers out	474,709	48,640	523,349	130,000	
Total ALL expenditures/And other financing uses	8,661,134	3,716,294	12,377,428	15,253,009	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,276,432	1,663,755	2,940,187	-332,517	
Beginning fund balance July 1, 2014	3,008,983	534,723	3,543,706	3,448,516	
Ending fund balance June 30, 2015	4,285,415	2,198,478	6,483,893	3,115,999	
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents		
General obligation debt	\$ 7,240,000	Other long-term debt	\$ 0		
Revenue debt	\$ 108,750	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 24,010,268	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			9/1/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Wanda Hemesath			52101	563-382-3651	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Decorah		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	2,534,956	1,171,912			411,342		4,118,210			4,118,210	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	2,534,956	1,171,912			411,342	0	4,118,210		T01	4,118,210	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	2,534,956	1,171,912			411,342	0	4,118,210			4,118,210	6	
7	<b>TIF revenues</b>			244,337				244,337		T01	244,337	7	
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	46,862	21,404		7,301			75,567		T15	75,567	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax	79,175	153,058			80,000		312,233		T19	312,233	13	
14	Other local option taxes	977,396						977,396		T09	977,396	14	
15	<b>TOTAL OTHER CITY TAXES</b>	1,103,433	174,462	0	7,301	80,000	0	1,365,196	0		1,365,196	15	
16	<b>Section B - LICENSES AND PERMITS</b>	34,443						34,443		T29	34,443	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	21,577	5,722			6,883		34,182	553	U20	34,735	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	21,577	5,722	0	0	6,883	0	34,182	553		34,735	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants	87,225				59,584		146,809		B89	146,809	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	87,225	0	0	0	59,584	0	146,809	0		146,809	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Decorah						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		845,066					845,066		C46	845,066	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	31,922	11,530		-3,933	184,942		224,461		C89	224,461	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	31,922	856,596	0	-3,933	184,942	0	1,069,527	0		1,069,527	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	254,414						254,414			254,414	63				
64	Library service	26,305						26,305		D89	26,305	64				
65	Township contributions	50,611						50,611		D89	50,611	65				
66	Fire/EMT service							0		D89	0	66				
67	Freeport Water/Sewer District							0	39,013	D89	39,013	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	331,330	0	0	0	0	0	331,330	39,013		370,343	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	450,477	856,596	0	-3,933	244,526	0	1,547,666	39,013		1,586,679	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	680,619	A91	680,619	73				
74	Sewer							0	849,115	A8Ø	849,115	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	31,879						31,879		AØ1	31,879	78				
79	Landfill/garbage							0		A81	0	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Decorah		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	15,783						15,783		A89	15,783	99
100	Park, recreation, and cultural charges	476,836						476,836		A61	476,836	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	3,740						3,740			3,740	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	528,238	0	0	0	0	0	528,238	1,529,734		2,057,972	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0	2,732	U01	2,732	106
107	Section G - MISCELLANEOUS											107
108	Contributions	49,718	41,084			47,718		138,520	33,429	U99	171,949	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	110,429						110,429		U11	110,429	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify		1,600					1,600			1,600	113
114	Flood State	8,796						8,796			8,796	114
115	Misc Refunds	20,579	17,101					37,680	8,172		45,852	115
116	Misc Revenue	17,755	23,331					41,086			41,086	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	207,277	83,116	0	0	47,718	0	338,111	41,601		379,712	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Decorah		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,880,401	2,291,808	244,337	414,710	379,127	0	8,210,383	1,613,633		9,824,016	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	7,275	15					7,290		NR	7,290	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	415,286				823,758		1,239,044	3,723,916	NR	4,962,960	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	215,260	18,752			2,500		236,512	42,500		279,012	127
128	Internal TIF loans and transfers in				244,337			244,337			244,337	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	637,821	18,767	0	244,337	826,258	0	1,727,183	3,766,416		5,493,599	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,518,222	2,310,575	244,337	659,047	1,205,385	0	9,937,566	5,380,049		15,317,615	132
133												133
134	Beginning fund balance July 1, 2014	1,807,695	1,067,767	229,329	88,014	-183,822		3,008,983	534,723		3,543,706	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,325,917	3,378,342	473,666	747,061	1,021,563	0	12,946,549	5,914,772		18,861,321	136
137												137
138												138
139												139
140												140
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF Decorah		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,183,095	524,768					1,707,863		E62	1,707,863	2
3	Purchase of land and equipment	30,473						30,473		G62	30,473	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	44,846						44,846		E59	44,846	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	300,247	86,492					386,739		E24	386,739	13
14	Purchase of land and equipment	325,000						325,000		G24	325,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,883,661	611,260	0	0	0	0	2,494,921			2,494,921	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Decorah		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	771,103	812,290					1,583,393		E44	1,583,393	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	99,404						99,404		E44	99,404	48
49	Traffic control safety — Current operation	6,022						6,022		E44	6,022	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	90,870	15,555					106,425		E01	106,425	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	967,399	827,845	0	0	0	0	1,795,244			1,795,244	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Decorah		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	21,095		10,043				31,138		E79	31,138	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	21,095	0	10,043	0	0	0	31,138			31,138	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Decorah						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	525,967	144,017					669,984		E52	669,984	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	182,446	157,468					339,914		E61	339,914	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	237,319	48,266					285,585		E61	285,585	130				
131	Purchase of land and equipment	7,314						7,314		G61	7,314	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	396,621	53,739					450,360		E61	450,360	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	1,349,667	403,490	0	0	0	0	1,753,157			1,753,157	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	379	35,172					35,551		E89	35,551	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	22,588	153,058					175,646		E89	175,646	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	3,537	71					3,608		E29	3,608	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	26,504	188,301	0	0	0	0	214,805			214,805	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Decorah		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	12,812	1,180					13,992		E29	13,992	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	348,015	86,879					434,894		E23	434,894	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	73,803	20,511					94,314		E31	94,314	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	41,065						41,065		E89	41,065	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	475,695	108,570	0	0	0	0	584,265			584,265	176
177	Section G — DEBT SERVICE	485,551			651,425			1,136,976			1,136,976	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	485,551	0	0	651,425	0	0	1,136,976			1,136,976	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport Imp	42,637						42,637			42,637	184
185	Trail					96,736		96,736			96,736	185
186	Metronet					36,546		36,546			36,546	186
187	Subtotal Regular Capital Projects	42,637	0	0	0	133,282	0	175,919			175,919	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	42,637	0	0	0	133,282	0	175,919			175,919	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,252,209	2,139,466	10,043	651,425	133,282	0	8,186,425			8,186,425	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Decorah					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								638,595	E91	638,595	198
199	Purchase of land and equipment							75,972	G91		75,972	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							734,696	E80		734,696	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation							17,953	E03		17,953	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Decorah		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								604,261		604,261	242
243	Enterprise Capital Projects								1,596,177		1,596,177	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,667,654		3,667,654	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,252,209	2,139,466	10,043	651,425	133,282	0	8,186,425	3,667,654		11,854,079	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	77,500	57,164		18,752	76,956		230,372	48,640		279,012	255
256	Internal TIF loans/repayments and transfers out			244,337				244,337			244,337	256
257	2012 Bond \$\$ Trans							0			0	257
258	TOTAL OTHER FINANCING USES	77,500	57,164	244,337	18,752	76,956	0	474,709	48,640		523,349	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,329,709	2,196,630	254,380	670,177	210,238	0	8,661,134	3,716,294		12,377,428	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	515,246	422,174	219,286	76,884			1,233,590			1,233,590	264
265	Committed		277,947			811,325		1,089,272			1,089,272	265
266	Assigned	439,126	481,591					920,717			920,717	266
267	Unassigned	1,041,836						1,041,836			1,041,836	267
268	Total Governmental	1,996,208	1,181,712	219,286	76,884	811,325	0	4,285,415			4,285,415	268
269	Proprietary								2,198,478		2,198,478	269
270	Total ending fund balance June 30, 2015	1,996,208	1,181,712	219,286	76,884	811,325	0	4,285,415	2,198,478		6,483,893	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,325,917	3,378,342	473,666	747,061	1,021,563	0	12,946,549	5,914,772		18,861,321	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Decorah

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	3,124,669

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. 08 Misc	19U 415,000	29U	39U 415,000	49U	49U	49U	49U	I89 2,984
11. Redleg	19U 153,750	29U	39U 45,000	49U	49U	49U 108,750	49U	I89
12. 12 Misc	19U 3,610,000	29U	39U 835,000	49U 2,775,000	49U	49U	49U	I89 57,362
13. 14 Misc	19U	29U 4,845,000	39U 380,000	49U 4,465,000	49U	49U	49U	I89 114,854
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	4,178,750	4,845,000	1,675,000	7,240,000	0	108,750	0	175,200

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

\$	480,205,359	x .05 = \$	24,010,268
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		6,483,893	6,483,893

REMARKS

V98